UNIVERSITY OF TECHNOLOGY SYDNEY

UTS:

Budgeting Template User Guide

Financial Services Unit
25 July 2003

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1. Introduction

This user guide has been prepared to assist budget co-ordinators using the UTS Budgeting Template to develop their faculties and divisions 2003 forecast & 2004 budget. It aims to inform users of the basics of navigating, entering data, analysing data & reviewing reports. ***It is important that you take the time to read this pack***.

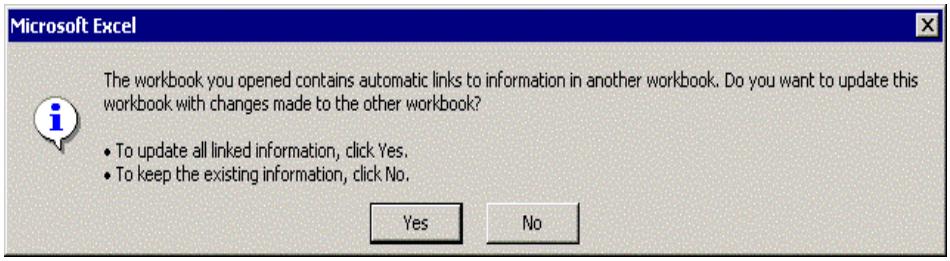
The UTS budgeting Template is an excel workbook pre-populated with comparative numbers for 2002 and 2003 to assist you with forecasting, budgeting and reporting those results.

The different sheets in the workbook are locked with only the cells that require input from you, available for data entry. These have been highlighted in YELLOW for financial data input, and GREEN for non-financial data input.

We suggest you have your budgeting template open when reviewing this guide.

Quick Tip

When you opening your UTS budgeting template you may see the following message:


Microsoft Excel
The workbook you opened contains automatic links to information in another workbook. Do you want to update this workbook with changes made to the other workbook?
• To update all linked information, click Yes.
• To keep the existing information, click No.
Yes
No

Please select the **No** button. If you select yes by mistake simply close the workbook without saving and reopen the template again.

2. The worksheets

There are 8 worksheets included in this workbook to assist you with budgeting. They are:

1. Report
2. Salary Input
3. Operating
4. Special Purpose
5. External Research
6. Internal Research
7. Scholarships
8. Prizes

Sheet 1. Report

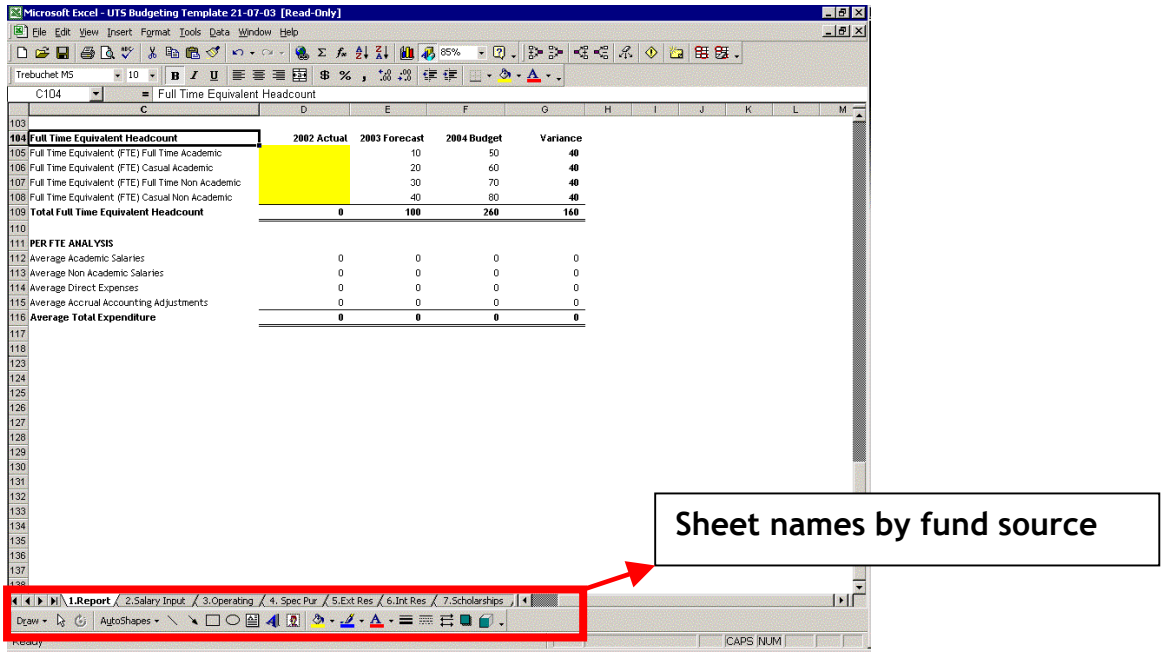
The 2004 Budget Report is the first sheet in the workbook. It shows a consolidated view of your Faculty / Divisions results by **all fund sources**. It is split into the following sections:

- Income
- Expenditure
- Accrual accounting adjustments
- Staff FTE Analysis

You should review this page regularly during the budgeting process.

Quick Tip

The only input required on this sheet is the 2002 FTE numbers, all other numbers flow from the other sheets in the budget tool. Input the FTE numbers in the yellow cells.


Microsoft Excel - UTS Budgeting Template 21-07-03 [Read-Only]
Full Time Equivalent Headcount
Full Time Equivalent Headcount 2002 Actual 2003 Forecast 2004 Budget Variance
Full Time Equivalent (FTE) Full Time Academic 10 50 40
Full Time Equivalent (FTE) Casual Academic 20 60 40
Full Time Equivalent (FTE) Full Time Non Academic 30 70 40
Full Time Equivalent (FTE) Casual Non Academic 40 80 40
Total Full Time Equivalent Headcount 0 100 260 160
PER FTE ANALYSIS
Average Academic Salaries 0 0 0 0
Average Non Academic Salaries 0 0 0 0
Average Direct Expenses 0 0 0 0
Average Accrual Accounting Adjustments 0 0 0 0
Average Total Expenditure 0 0 0 0
1.Report 2.Salary Input 3.Operating 4. Spec Pur 5.Ext Res 6.Int Res 7.Scholarships
Sheet names by fund source

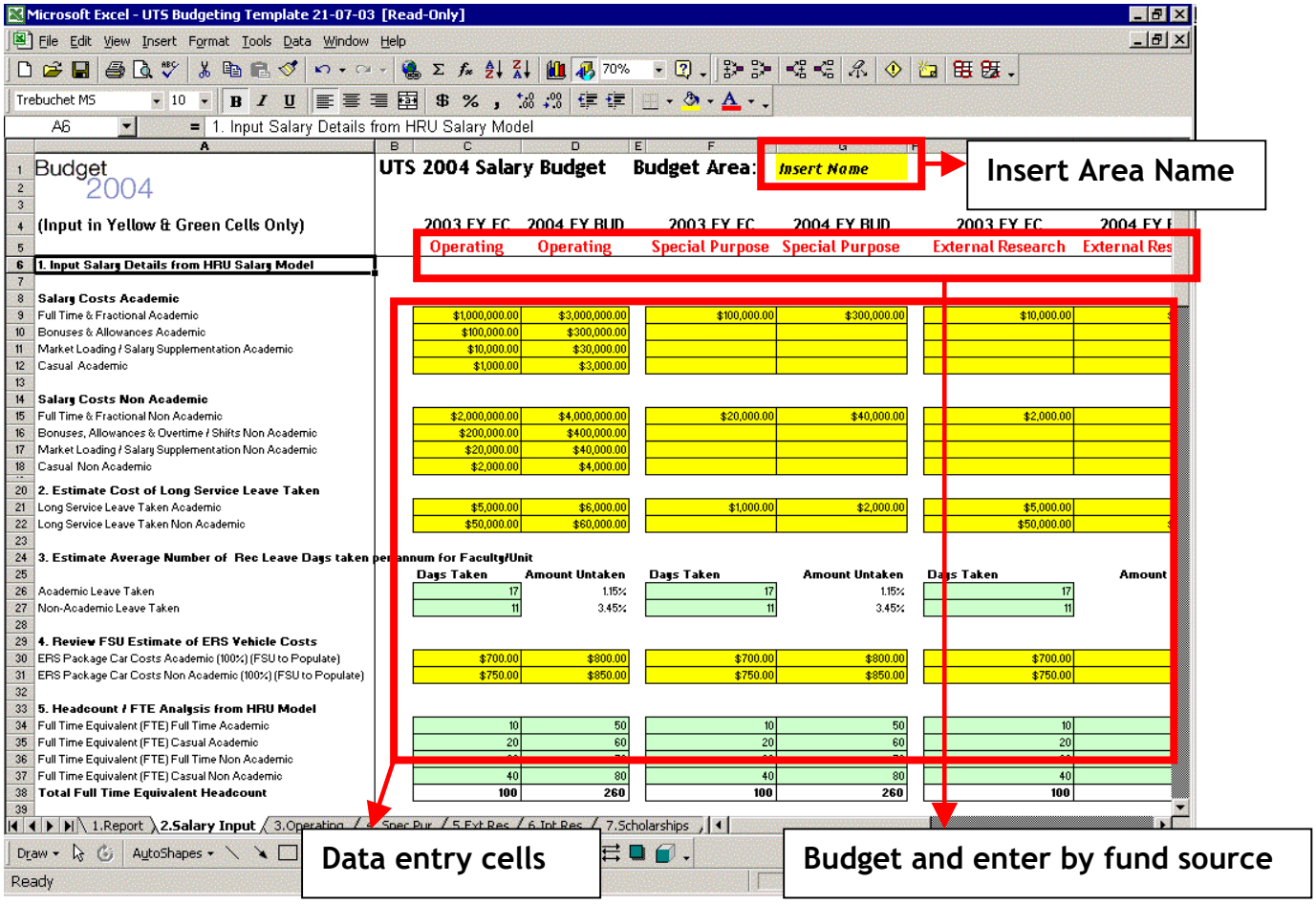
Sheet 2. Salary Input

This sheet is where you input your area's salary information from the HR salary Model. This sheet calculates all salary cost including annual leave and long service leave entries for you.

There are 5 separate areas for you to input in this sheet. They are:

1. Input Salary Details from HRU Salary Model
2. Estimate Cost of Long Service Leave Taken
3. Estimate Average Number of Rec Leave Days taken per annum for Faculty/Division
4. Review FSU Estimate of ERS Vehicle Costs
5. Headcount / FTE Analysis from HRU Model

You must enter each of the above information by fund source.



How to fill out each data input area of this sheet is detailed in **section three.**

Quick Tip

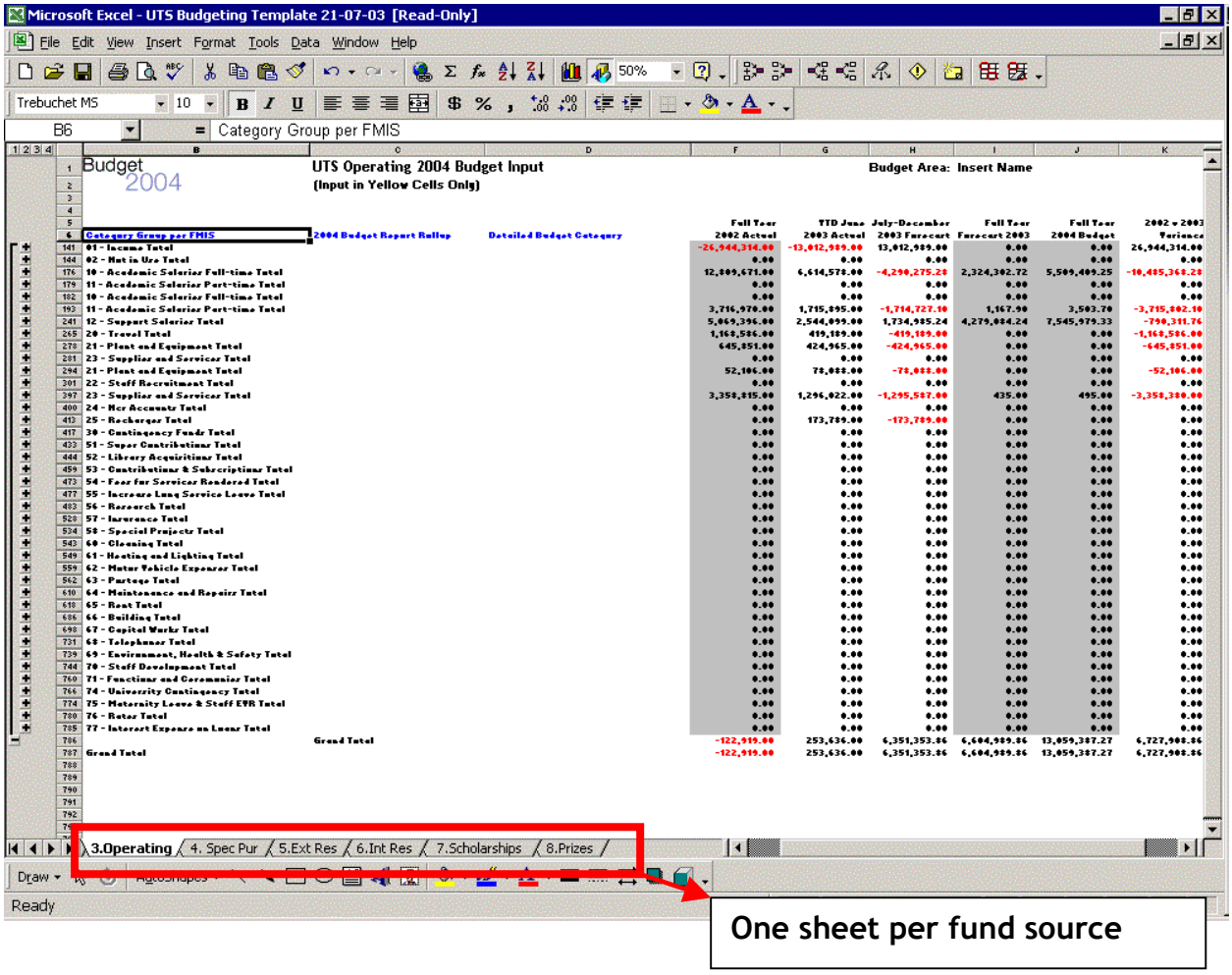
Input your Faculty /Non Faculty Name in cell G1 and it will update the entire workbook.

Sheets 3-8. Detailed Budget by Fund Source

These sheets allow you to enter all the other income and expenditure for your area beside the salary information already mentioned.

They have been developed from the same groupings of categories on your COGNOS reports and the same categories as currently used in FMIS.

These sheets have some unique features that allow you to quickly move from a detailed view to a summary view. These are explained in further detail in **section four.**

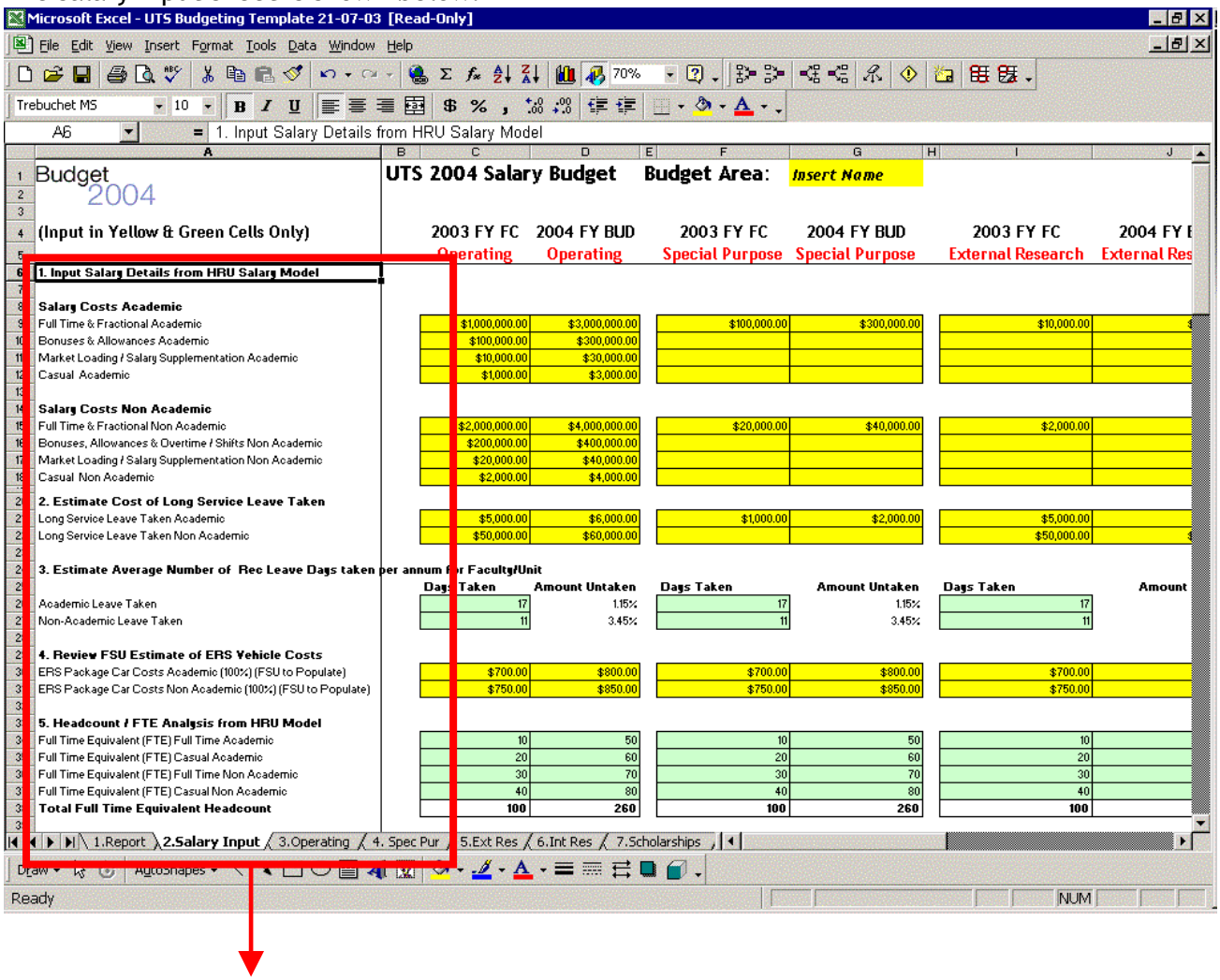


3. Salary Input

You will be required to build salary budgets for each of the following areas:

Required Salary Budget	Operating	Special Purpose	External Research	Internal Research	Scholarships	Prizes
Academic Full Time & Fractional Staff	✓	✓	✓	✓	✘	✘
Academic Casual and Short Fixed Term Contracts	✓	✓	✓	✓	✘	✘
Non Academic Full Time & Fractional Staff	✓	✓	✓	✓	✘	✘
Non Academic Casual and Short Fixed Term Contracts	✓	✓	✓	✓	✘	✘

The salary input sheet is shown below:


Microsoft Excel - UTS Budgeting Template 21-07-03 [Read-Only]
UTS 2004 Salary Budget
Budget Area:
Insert Name
(Input in Yellow & Green Cells Only)
1. Input Salary Details from HRU Salary Model
2. Estimate Cost of Long Service Leave Taken
3. Estimate Average Number of Rec Leave Days taken per annum for Faculty/Unit
4. Review FSU Estimate of ERS Vehicle Costs
5. Headcount / FTE Analysis from HRU Model
1.Report
2.Salary Input
3.Operating
4. Spec Pur
5.Ext Res
6.Int Res
7.Scholarships
Ready

Listed below is a brief explanation of what you need to input into the yellow cells on the salary input sheet.

Salary Input Sheet Definitions

Cell Name	What is the cell used for	Where do I get the information
Salary Costs Academic		
Full Time & Fractional Academic	To capture academic salary cost excluding on costs	HR Salary Model
Bonuses & Allowances Academic	To capture academic bonus and allowances	HR Salary Model & your own estimate of allowances
Market Loading / Salary Supplementation Academic	To capture academic Market Loading / Salary Supplementation	HR Salary Model
Casual Academic	To capture academic salary cost excluding on costs	HR Salary Model
Salary Costs Non Academic		
Full Time & Fractional Non Academic	To capture non academic salary cost excluding on costs	HR Salary Model
Bonuses, Allowances & Overtime / Shifts Non Academic	To capture non academic bonus and allowances	HR Salary Model & your own estimate of allowances
Market Loading / Salary Supplementation Non Academic	To capture non academic Market Loading / Salary Supplementation	HR Salary Model
Casual Non Academic	To capture non academic salary cost excluding on costs	HR Salary Model
Estimate Cost of Long Service Leave Taken		
Long Service Leave Taken Academic	To capture an estimate of the $ value of LSL to be taken in your area. - Academic	Your own estimate of LSL to be taken in your area
Long Service Leave Taken Non Academic	To capture an estimate of the $ value of LSL to be taken in your area. - Non - Academic	Your own estimate of LSL to be taken in your area
Estimate Average Number of Rec Leave Days taken per annum for Faculty/Unit		
Academic Leave Taken	This is pre populated with the university average for academic staff. It is sued to calculate leave expense.	Your own estimate of average annual leave days in your area if for your area the University average is incorrect. You may chose to increase or decrease the number of days to a maximum of 20 days.
Non-Academic Leave Taken	This is pre populated with the university average for non-academic staff. It is sued to calculate leave expense	Your own estimate of average annual leave days in your area if for your area the University average is incorrect. You may chose to increase or decrease the number of days to a maximum of 20 days.
Review FSU Estimate of ERS Vehicle Costs		
ERS Package Car Costs Academic (100%) (FSU to Populate)	To calculate the salary cost of ERS Car packaging for academic staff.	Pre populated by FSU. You may choose to increase if you believe you will be hiring additional ERS staff that will package cars.

Cell Name	What is the cell used for	Where do I get the information
ERS Package Car Costs Non Academic (100%) (FSU to Populate)	To calculate the salary cost of ERS Car packaging for academic staff.	As above.
Headcount Analysis from HRU Model		
Full Time Equivalent (FTE) Full Time Academic	FTE number of Full time and Fractional Academic staff	HR Salary Model
Full Time Equivalent (FTE) Casual Academic	FTE number of casual academic staff	You need to estimate and input into HR Salary Model and Budgeting template
Full Time Equivalent (FTE) Full Time Non Academic	FTE number of Full time and Fractional Non Academic staff	HR Salary Model
Full Time Equivalent (FTE) Casual Non Academic	FTE number of casual non academic staff	You need to estimate and input into HR Salary Model and Budgeting template
FSU Entry Only	These are opening provision balances to assist with the calculation of leave balances.	Pre populated by FSU

For budget purposes you are required to budget salary costs to be split the following way:

- Full Time & Fractional Staff
- Casual and Short Fixed Term Contracts
- Agency Staff

The key difference between these types of employees, for the 2004 budget, is the amount of superannuation on costs that they are entitled to earn. To help you decide on whom to budget in each category the following definitions are provided:

- **Full Time & Fractional Staff** - earning 17% superannuation

  These are employees who work permanently (full time & part time) or on a fixed term contract. They are paid by UTS payroll, and can work up to 35 hours per week. They earn annual leave and long service leave. It also includes permanent fractional staff working less than 35 hours, eg 4 days per week. They accrue full on costs for workers compensation and payroll tax. In FMIS they are currently coded to 1001 for academic staff and 1201 for non-academic staff.

- **Casual and Short Fixed Term Contract** - earning 9% superannuation

  These are employees who are on short-term contracts less than one year and casuals. They are paid by UTS payroll. They generally are paid for less than 35 hours per week. A small number of these employees do earn rec leave. They accrue full on costs for workers compensation and payroll tax. In FMIS they are currently coded to 1101,1040,1103 &1167 for academic staff and 1210, &1240 for non-academic staff.

- **Agency Staff** – super not paid by UTS
  These are external contractors employed for a period of time through external agencies. UTS pay a fixed rate for these employees with no on-costs charged directly to UTS. They are not paid by UTS payroll. In FMIS they are currently coded to 1165 for academic staff & 1265 for non-academic staff.

4. Detailed Budget Input

This year it is required that Faculties and Divisions budget separately for all fund sources. These are:

1. Operating – including short courses and accumulated earnings
2. Special Purpose
3. External Research
4. Internal Research
5. Scholarships
6. Prizes

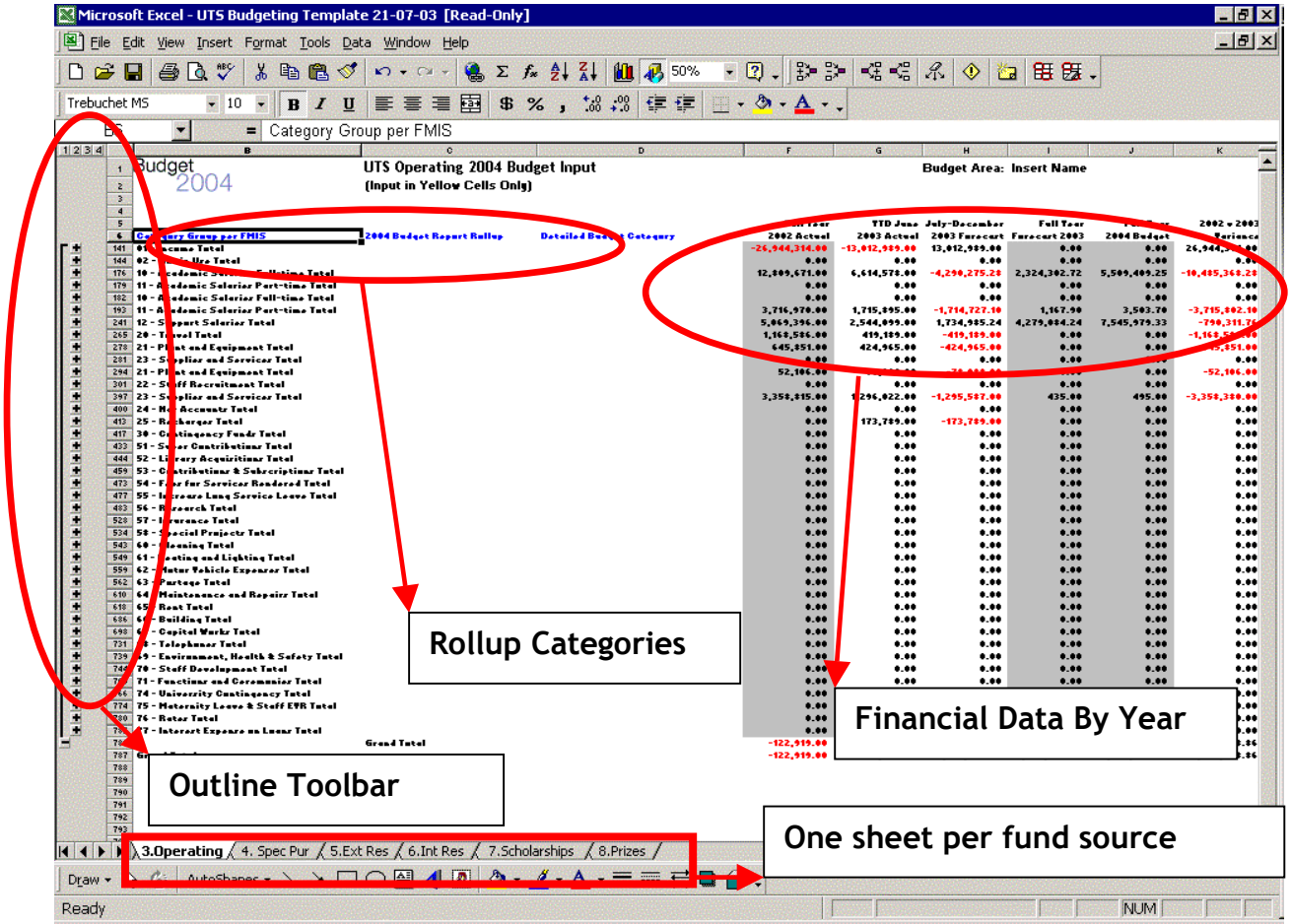
For this purpose you will see a separate sheet (sheets 3-8) for each of these areas in which to budget.

Key screen definition

The key sections within each sheet are:

- Outline Tool Bar
- Rollup Categories
- Financial Data by Year

These are highlighted in the picture below and explained on the next page. When you open each sheet you will see it displayed in a summary format like this:



Outline Toolbar - Hiding and Unhiding information

Outliners allow users to quickly switch between a detail view and a summary view of this screen.

To display and hide information, click the expand symbols ✚ next to the rollup category. To hide the expanded information click on the hide symbol —. Alternatively you may click the column symbol button at the top of the Outlining toolbar (**1, 2, 3, 4**) to quickly open to all detail or close to summary. The different outliner views are discussed further in **section 4.1.**

Report roll up and Categories

This gives a description of the actual and budget information by report rollup and category. It is designed to report information at three different levels of detail:

1. The first column ***Category Group per COGNOS*** allows you to see the financial summary in the same subtotals as your monthly COGNOS reports or per Powerplay.

2. The second column ***2004 Budget Report Rollup*** allows you to see the financial summary in the same subtotals as the 2004 Budget report.

3. The third column ***Detailed Budget Category Per FMIS*** allows you to see the financial summary in the same categories as they appear in FMIS.

You use the outline tool bar to drill down to one of the three detail levels explained above. Yellow input cells will only shown at the ***Detailed Budget Category Per FMIS*** level. An explanation of inputting data is given in **section 4.2**.

Financial Data by Year

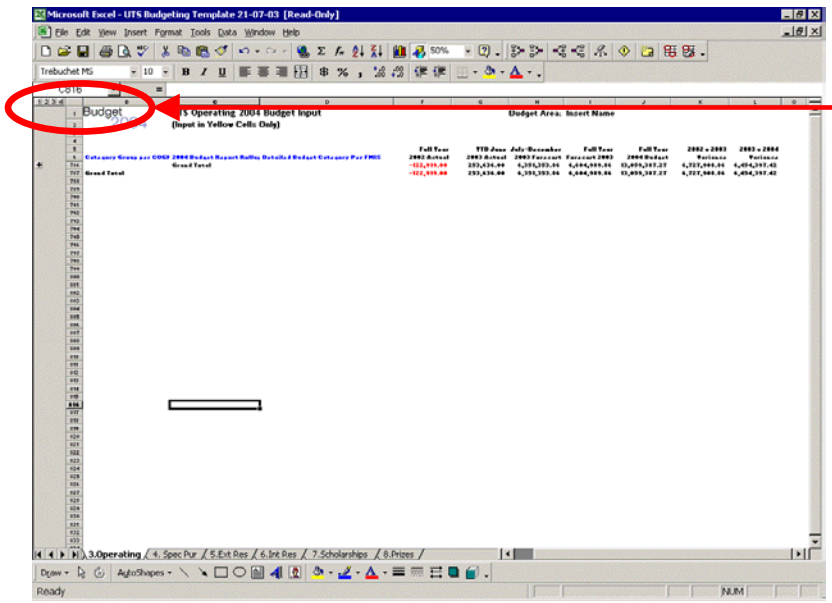
Depending on the level of detail selected above the corresponding actual data, forecast and budget data will be displayed.

4.1 Outliner Views

The different detail levels that you may require to view your information are explained below.

Grand Total Level

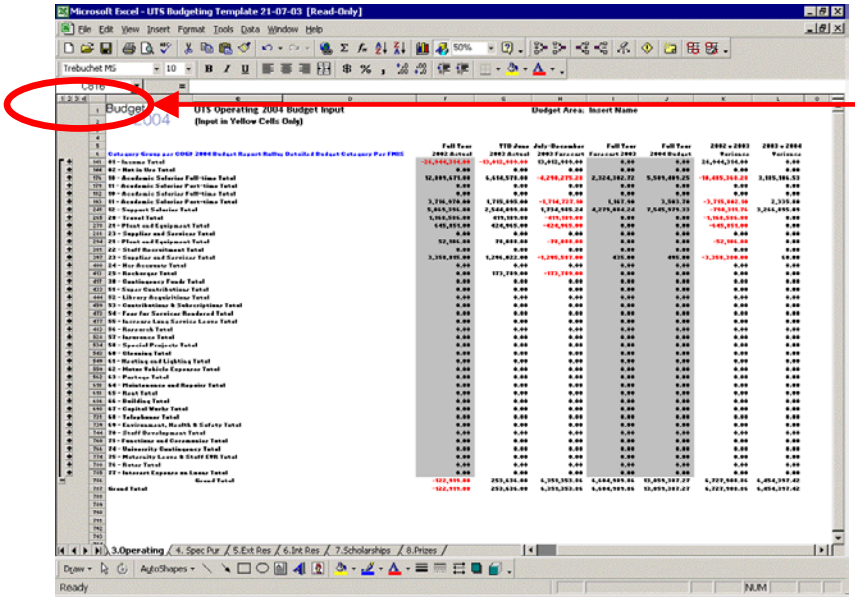
This is the most summarised level of viewing your data. Click on the Outliner toolbar number **1 at any time** and you will view only the grand total of your information.



Select Outliner 1 for this view

Category Group Per COGNOS Level

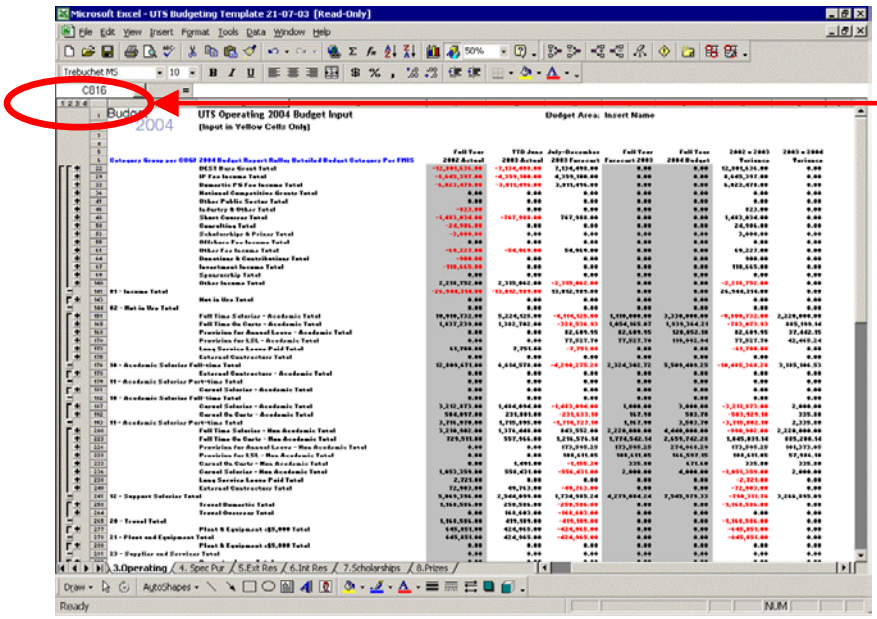
This level allows you to view the financial summary in the same subtotals as your monthly COGNOS reports or per Powerplay. Click on the outliner toolbar number **2 at any time** and this summary will appear.



Select Outliner 2 for this view

2004 Budget Report Rollup Level

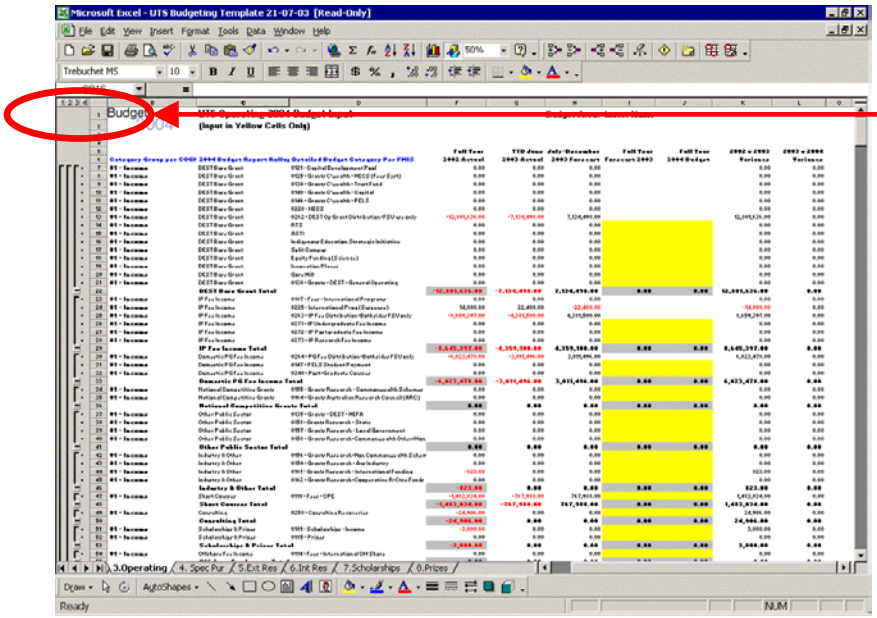
This level allows you to view the financial summary in the same subtotals as the 2004 Budget report (as displayed in Sheet 1). Click on the outliner toolbar number **3 at any time** and this summary will appear.



Select Outliner 3 for this view

Detailed Budget Category Per FMIS Level

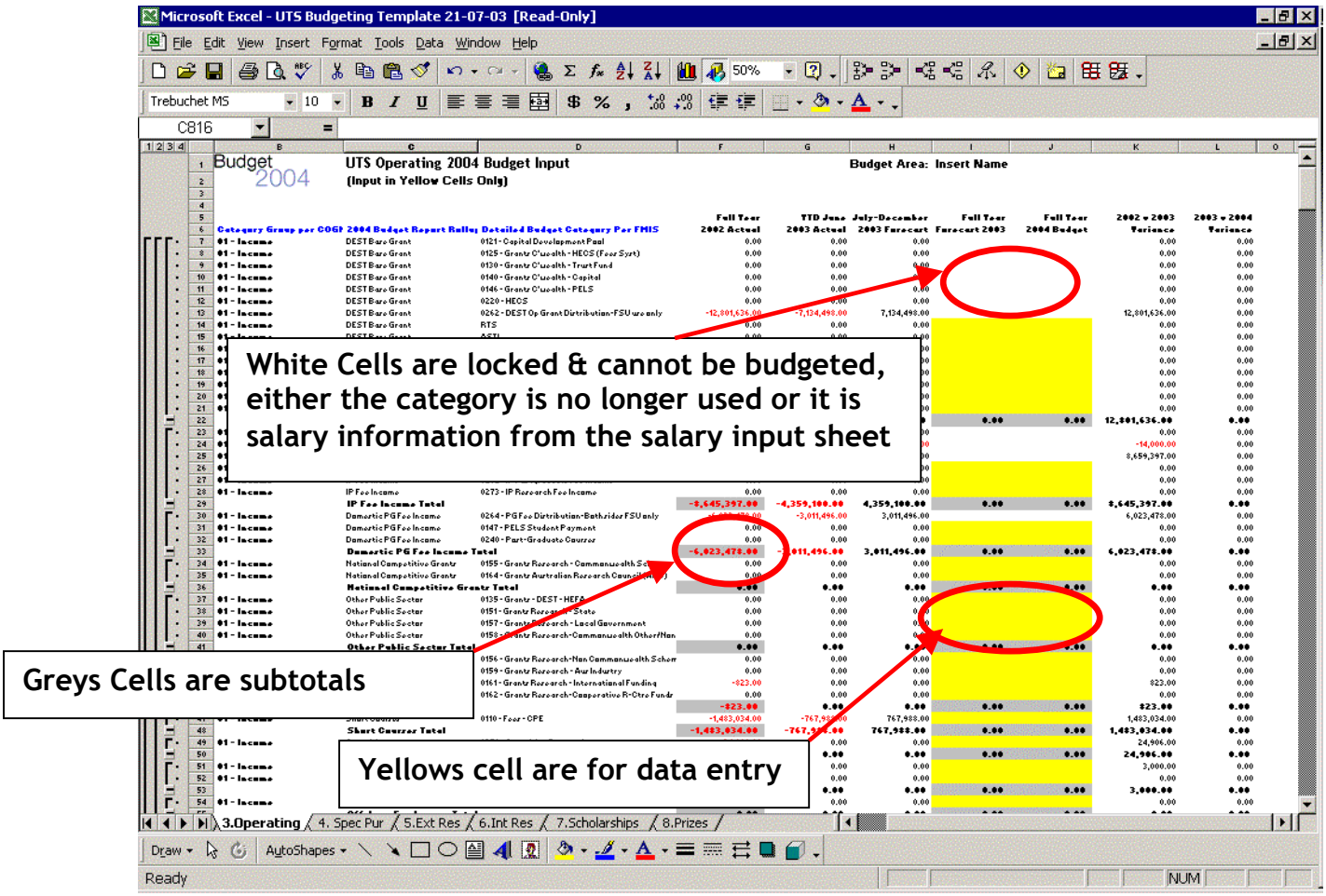
This level allows you to view the financial summary in the same subtotals in the same categories as they appear in FMIS. ***This is the level that you are required to enter your budgets***. Click on the outliner toolbar number **4 at any time** and the detailed report will appear.



Select Outliner 4 for this view

4.2 Data Entry Tips

You are required to input data at the ***Detailed Budget Category Per FMIS*** level as follows:


Microsoft Excel - UTS Budgeting Template 21-07-03 [Read-Only]
UTS Operating 2004 Budget Input
(Input in Yellow Cells Only)
Budget Area: Insert Name
White Cells are locked & cannot be budgeted, either the category is no longer used or it is salary information from the salary input sheet
Greys Cells are subtotals
Yellows cell are for data entry
3.Operating
4. Spec Pur
5.Ext Res
6.Int Res
7.Scholarships
8.Prizes
Ready

Signs - Revenue and expense

All revenue is to be entered as a negative number or a credit. For example of you receive commonwealth income of $785,000, then enter the information as follows:

Income from 0120 - Grants - DEST - General Operating -785,000

All expenditure is to be entered as a positive number or a debit. For example of you have local travel costs of $21,000 then enter the information as follows:

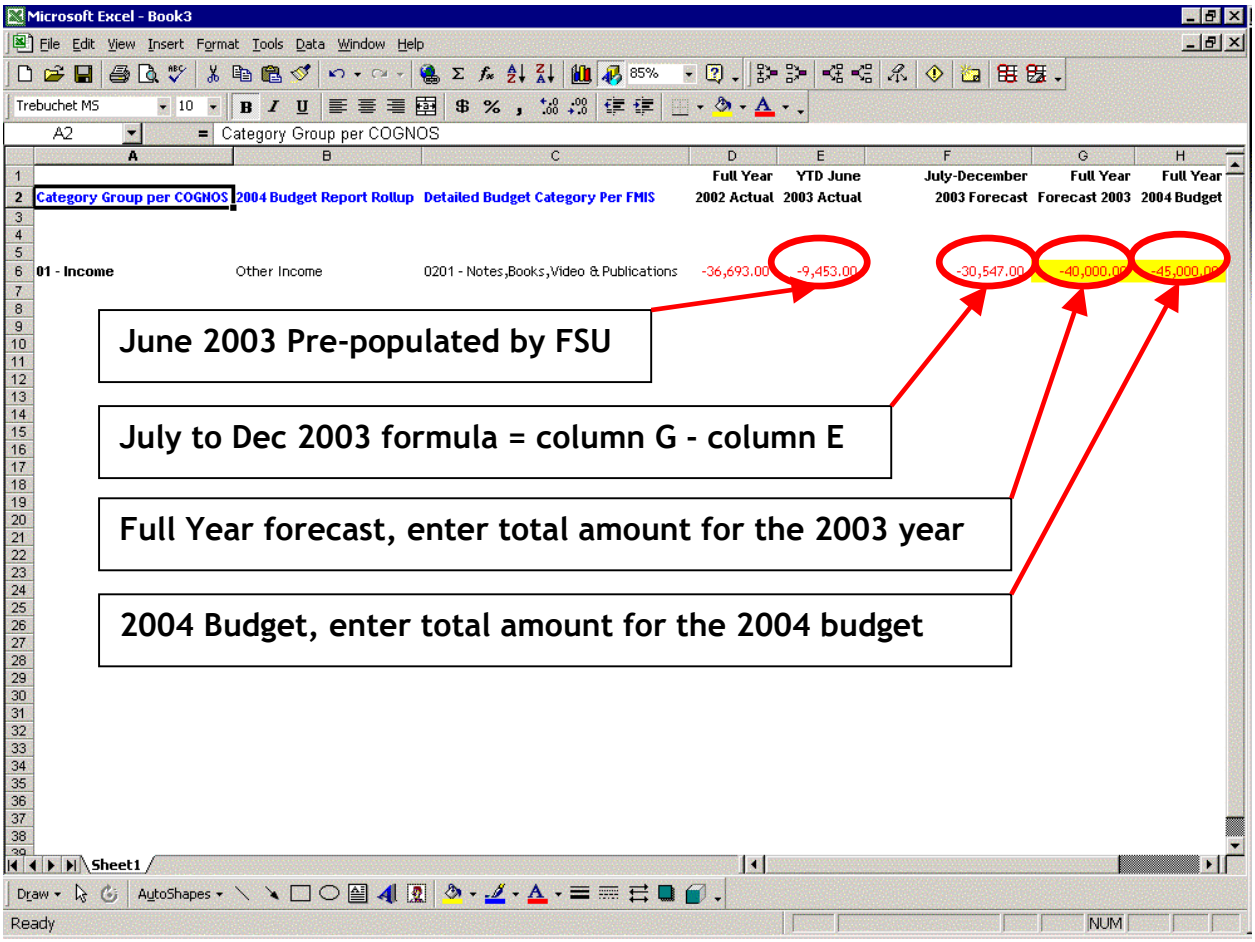
2007 - Travel Domestic - Local Fares 21,000

Notes

We have provided space in **column O** for you to type notes. Please use this as it will assist you during the budget and forecast. It will also assist you in understanding your budget vs actual results next year, long after the budget has been completed.

2003 Forecast

The budget template shows your areas results to 30 June 2002 in column E. You are required to enter the full year 2003 forecast year-end amount in column G. This in turn will automatically update column F, and display your anticipated spending in this category for the 6 months to December 2003.



What should I budget?

As a guide if you have had income or expenditure in 2002 or 2003 then this is a good guide that you should be budgeting for these in 2004. Review each category section by section and ask yourself do I need to consider inputting a forecast or a budget.

5. Who to contact for help

We will run further workshops if you require help in using the budgeting tools. In the mean time please contact your budget contact as listed below or Brent Thomson on x2877.

Budget Area	Key	Unit	Management Accounting Contact	Ext.
DAB	A		Will Camphin	2862
			Will Camphin	2862
Business	B		Paul O'Regan	7885
Engineering	E		Matthew Yu	2856
Education	F		Will Camphin	2862
IIS	G		Juniarti Taufiq	2864
HSS	H		Paul O'Regan	7885
NMH	J		Deborah Latimer	2854
Law	L		Paul O'Regan	7885
IT	M		Deborah Latimer	2854
Science	N		Matthew Yu	2856
Vice- Chancellor	P050	VC's Office	Juniarti Taufiq	2864
	P054	Internal Audit	Juniarti Taufiq	2864
	P404	Mkt & Communications	Juniarti Taufiq	2864
DVC (Academic)	P100	Office	Juniarti Taufiq	2864
	P108	Equity & Diversity	Juniarti Taufiq	2864
	P120	Jumbunna	Juniarti Taufiq	2864
	TBA	Planning & Quality	Juniarti Taufiq	2864
	P700	HRU	Paul O'Regan	7885
PVC	P300	Office	Will Camphin	2862
(Research and Development)	D200	UGS	Will Camphin	2862
	D250	ISF	Will Camphin	2862
	P350	Research Institutes	Will Camphin	2862

Budget Area	Key	Unit	Management Accounting Contact	Ext.
PVC	P450	Office	Matthew Yu	2856
(Education & Quality)	P103	Stud Ombuds	Matthew Yu	2856
	P470	IIML	Matthew Yu	2856
	P490	ELSSA	Deborah Latimer	2854
	V	ITD	Juniarti Taufiq	2864
	W	Library	Matthew Yu	2856
VP	P400	Office	Matthew Yu	2856
(University Enterprise)	P403	IP	Matthew Yu	2856
	P405	UTS Connections	Matthew Yu	2856
	P407	Grad Connections	Matthew Yu	2856
	P409	Shopfront	Matthew Yu	2856
	P410	AusAid	Matthew Yu	2856
	P411	Short courses	Matthew Yu	2856
CFO	S100	CFO	Paul O'Regan	7885
	S150	FSU	Paul O'Regan	7885
	S300	Overheads	Paul O'Regan	7885
	S640 & 650	FMU	Juniarti Taufiq	2864
Registrar	U050	Office	Paul O'Regan	7885
	U250	Student Housing	Paul O'Regan	7885
	U300	Student Services	Paul O'Regan	7885
	U400	Student Admin	Paul O'Regan	7885
	U453	Governance Support	Paul O'Regan	7885
Capital		ITD	Juniarti Taufiq	2864
		FMU	Juniarti Taufiq	2864